

Attachment A

Table of Contents

Table of Contents.....	i
CHAPTER 4 EMPLOYEE REIMBURSEMENTS.....	4-1
4.1 GENERAL REIMBURSEMENT INSTRUCTIONS.....	4-1
4.2 TRAVEL REGULATIONS AND PROCEDURES.....	4-2
4.2.1 <u>General Travel Information</u>	4-2
4.2.2 <u>Travel Approval</u>	4-2
4.2.3 <u>Travel Mode Determination</u>	4-4
4.2.4 <u>Commercial Airline, State Airplane, or Charter/Rental Airplane</u>	4-5
4.2.5 <u>Vehicle Rental</u>	4-6
4.2.6 <u>Personal Vehicle Use</u>	4-7
4.2.7 <u>State Vehicle Usage</u>	4-8
4.2.8 <u>Recording Time while in Travel Status</u>	4-9
4.3 REIMBURSABLE EXPENSES.....	4-9
4.3.1 <u>Expense Receipts</u>	4-10
4.3.2 <u>Third Party Reimbursements</u>	4-10
4.3.3 <u>Meals and Refreshments</u>	4-11
4.3.4 <u>Lodging</u>	4-14
4.3.5 <u>Incidental Expenses</u>	4-15
4.3.6 <u>Registration Fees</u>	4-18
4.3.7 <u>Training Fees and Tuition</u>	4-18
4.3.8 <u>Witness and Jury Duty Fees</u>	4-19

CHAPTER 4 EMPLOYEE REIMBURSEMENTS

4.1 GENERAL REIMBURSEMENT INSTRUCTIONS

The Employee Reimbursement chapter covers information about regulations regarding reimbursable out-of-pocket expenses or expenses that the department will pay either to an employee or other party (vendor) and the procedures for the employee to claim reimbursement and/or the documentation required for making payments directly to a supplier (vendor -- direct-billing to hotels, etc.).

Responsibility for expenses incurred by employees under their jurisdiction rests with the Section Manager/Supervisor, District Engineer, and/or Division Administrator. Appropriate controls must be exercised to assure compliance with State of Idaho and Idaho Transportation Department reimbursement regulations and procedures.

All business related travel taken on behalf of the Idaho Transportation Department by the following but not limited to shall be reimbursed at the rates according to the State Board of Examiners policies and must be submitted on an ITD-103;

- Idaho State Employee
- Aeronautics Advisory Board
- Motor Carriers Advisory Board
- Public Transportation Advisory Council
- Governor's Task Force
- Scenic Byways Advisory Council
- Dealer Advisory board
- Other Government Entity Attending Department Sponsored Training

All Contractor and Consultants performing work on behalf of the Idaho Transportation Department shall be reimbursed according to Federal travel rates.

Exceptions to the procedures contained in this chapter that have more economical advantages to the Department must be pre-approved by the Director, or a designated agent and will be reviewed on a case by case basis. This must be requested prior to the traveling.

When the approval space on the ITD-103, Individual Expense Account, is signed, the approver verifies that the expenses claimed for reimbursement are valid. Fraudulent claims or false statements are subject to corrective action, up to and including termination of employment.

4.2 TRAVEL REGULATIONS AND PROCEDURES

4.2.1 General Travel Information

State travel regulations and procedures are governed by Sections 67-1001 and 67-2008, Idaho Code, and interpretations are adopted by the State Board of Examiners.

Employees must use the most economical and practical mode when on department business. Employees shall dine and lodge in moderation and in a manner that reflects dignity and respect to themselves and the Idaho Transportation Department.

Travel expenses chargeable to the department should be claimed within thirty (30) days after they are incurred. This includes vicinity mileage reimbursement.

When an employee is requesting reimbursement of travel for multiple trips, all trips are to be recorded on separate ITD-103 or ITD-123 forms. This is to ensure proper tracking of Department travel and to expedite the reimbursement process for the employee.

Whenever an employee travels to ITD headquarters or a District, the employee should notify the receptionist at the destination office of their arrival and expected itinerary. This courtesy provides a local contact point that can assist in making contact with the employee should the need arise. The ITD Headquarters Security, located in the main lobby, can be used as the receptionist for the headquarters complex.

4.2.2 Travel Approval

The Section Manager/Supervisor, District Engineer, or their higher authority must ensure that the employee uses the most economical mode of transportation consistent with the purpose of the department-business travel (Administrative Policy A-06-11, Official Travel by Department Personnel). The Internal Review section and Legislative audits include evaluations of compliance in achieving travel-mode economics. Travel-approving authorities must maintain a file of approved ITD-632, Out-of-State Travel Request and ITD-633, Travel Cost Comparison and Approval, so the forms are readily accessible to the auditors.

Travel arrangements should be made by the employee's Administrative Assistant within their Section or District.

When the ITD-633 is being completed the following items should be addressed for attending a conference and/or traveling out of state;

- *Is the hotel and the conference at the same location*
- *Does the hotel provide shuttle service and if yes, is there a cost*
- *Does the hotel charge for parking*
- *Is there a practical need for a rental car*
- *Is there a selection of restaurants nearby hotel to choose from if the hotel restaurants are costly*
- *Are any of the cost being third party reimbursed to ITD or the employee*
- *All incidental items on the hotel bill, including phone must be paid by the employee upon check out*

In-State Travel Approval

Travel within sixty (60) highway miles of the border of Idaho is considered in-state travel and an ITD-632, Out-of-State Travel Request, is not required. In-state reimbursement procedures and per-diem limitations shall be used.

Section Managers/Supervisors, District Engineers, and higher authorities may authorize employees under their jurisdiction to travel on department business trips to Idaho destinations. The authorization includes traveling through adjoining states when that route is considered the most feasible.

Employees traveling In-State are not required to submit an ITD-633, Travel Request Cost Comparison, however, the person who approves the employee's travel can request that the person who regularly makes travel arrangements for the section/district to complete an ITD-633 when considered advisable. The travel-approving authority can then refer to the travel-mode comparison on the ITD-633 to determine the appropriate travel-mode to authorize.

Out-of-State Travel Approval

Employees traveling out-of-state on department business must have approval of the trip by appropriate lines of authority and the assignment of an out-of-state trip number BEFORE any expenses are incurred or travel has taken place.

Travel within sixty (60) highway miles of the border of Idaho is considered in-state travel and an ITD-632, Out-of-State Travel Request, is not required. In-state reimbursement procedures and per-diem limitations shall be used.

Out-of-state travel authorization is accomplished with the completion of an ITD-632, Out-of-State Travel Request and an ITD-633, Travel Cost Comparison and Approval. The ITD-632 must designate the person traveling and the actual trip dates. Each employee that takes a trip must complete a separate ITD-632.

An out-of-state registration number is assigned as five (5) digit number but is entered into the financial system as a four (4) digit number by dropping off the first number and the hyphen.

The cost comparison portion of the ITD-633 (section A, B, C, D as appropriate) MUST BE COMPLETED FOR ALL OUT-OF-STATE TRIPS.

The original ITD-632 and ITD-633 are to be signed by the Division Administrator, District Engineer, Section Head or assigned Designee. Once the signatures are obtained, the forms are routed to Financial Services for assignment of an out-of-state (OST) register number. *(FS cannot issue a number without appropriate signatures)* All incomplete forms will be returned to originating Section or District.

Out-of-state travel arrangements **may not be made** until Financial Services returns the processed ITD-632 and ITD-633 with the OST Register Number clearly noted. A separate OST Register Number is required for each employee traveling out-of state and will be recorded on the employee's separate ITD-633.

The Section Head/District Engineer and the Higher Authority signatures are **ALWAYS** required on the ITD-632, Out-of-State Travel Request. The following signatures are required on the ITD-633, Travel Cost Comparison and Approval:

- Employee signature
- Supervisor or Higher Authority
- Division Administrator or Assigned Designee

If an employee is substituted for an assigned trip:

- The substitute must complete a new ITD-632 and ITD-633 and obtain the appropriate approval signatures.
- Notify FS of the substitute and deliver a copy of new forms.
- FS will replace previous forms with new forms and use the same OST #.

If a trip is canceled after an Out-Of-State Register number is assigned, notify Financial Services, Accounts Payable Section.

If an employee combines personal time during business travel the employee is responsible for the following:

- *The hotel cost for the personal days must be billed separately in the employee's name (it is the employee's responsibility to verify the bill is correct upon check out)*
- *If pre-approved for a rental car for business use, the car cannot be rented to ITD or direct billed if there will be any personal use or a family member is a passenger (it is recommend for the employee to rent the car in his/her name and then be reimbursed for days of business use)*
- *All dates of travel must be listed on the ITD-103 or ITD-123 and documented which are personal related*
- *The Pcard cannot have any charges that have personal use combined on any bill*
- *See 4.2.4 for exceeded airline costs*

4.2.3 Travel Mode Determination

Employees, who are approved to travel for department business, are required to use the most economical mode of travel that best serves department needs (Administrative Policy A-06-11, Official Travel by Department Personnel). The ITD-633, Travel Cost Comparison and Approval, can be used for both in-state and out-of-state travel to compare various travel modes (airplane-commercial/state plane, car-rented/personal, etc.) and other travel considerations (lodging, employee time away from duty station, meal reimbursements, etc.).

The various costs for each practical travel mode combination must be compared to determine the most economic mode that best serves department needs. A person is designated for each Section/District to make travel arrangements and can assist in determining the most economical travel mode. The supervisor shall review the various modes and notify the employee of the most appropriate travel mode that should be used. If the employee chooses to use a different travel mode, the employee will not be

Out-of-state travel, even if third party reimbursed, **must** have an out-of-state registration number assigned and the same procedures for out-of-state travel shall be followed. *An out-of-state registration number is assigned as a five (5) digit number but is entered into the financial system as a four (4) digit number by dropping off the first number and the hyphen.*

Monies that ITD receives from third party entities will not be returned to the District/Section budget.

4.3.3 Meals and Refreshments

Meals Qualification

Employees are eligible for meal reimbursement under the following conditions;

- On official department business **OUTSIDE** the employee's assigned duty station District.
- Required to stay overnight on official department business within the employee's assigned duty station (District).
- Complimentary meals, including continental breakfast provided by a hotel and meals provided by common carriers will not be deducted from the per diem allowance to be paid.
- Required to attend a Department sponsored meeting/training session, provided **ALL** of the following conditions exist.

Note: *Reimbursement will not be made to an employee for meal expenses when the employee left their home station earlier than reasonably necessary to meet an airport's recommended pre-departure time.*

Meal Reimbursement for Department Sponsored Meeting/Training Sessions
The meeting/training session has a published agenda . <i>(The agenda must state that the meal will be served and reimbursed by the department. The agenda must also specify that the meal reimbursement will not be claimed again by any employee and attendance is mandatory.)</i>
Location or scheduling of the meeting/training conflicts does not lend themselves to a meal recess.
Speeches, presentations, or interpersonal exchange furthers the meeting's business. Specific actions that would not normally occur on a daily basis.
The meeting/training session has a duration of six (6) hours or more.
There are five (5) or more attendees.
Per attendee, the cost of the meal does not exceed the allowable partial day meal reimbursement. Breakfast=\$7.50; Lunch=\$10.50; Dinner=\$16.50. Any employee that is in travel status shall not submit a reimbursement for this specific meal.
<i>ALL SUCH MEETINGS/TRAINING SESSIONS MUST HAVE PRIOR WRITTEN APPROVAL FROM THE DIVISION ADMINISTRATOR</i>

The Agenda, a List of Attendees, and the ITD-2899, Refreshment Approval must be attached to the ITD-103, Individual Expense Account, or to the voucher to pay the vendor.

Regularly scheduled staff meetings or department-sponsored functions DO NOT qualify for meal or refreshment provisions unless such meetings occur no more than quarterly and attendees are brought together from various locations throughout the state. Further, an employee in travel status is not eligible for reimbursement of that meal while attending a meeting/training session.

The date, destination, and time of departure and return to employee's official duty station must be shown on the ITD-103 for each trip.

Refreshments Qualification

ALL of the following conditions must exist before employees may qualify for reimbursable refreshments:

- The meeting/training session has a **published agenda and attendance is mandatory.**
- The meeting or training session has duration of *three (3) hours or more.*
- There are *five (5) or more* attendees.
- The total per attendee cost of the refreshments, per refreshment break, will not exceed \$7.50.

The Agenda, a List of Attendees, and the ITD-2899, Refreshment Approval must be attached to the ITD-103, Individual Expense Account, or to the voucher to pay the vendor.

ALL SUCH REFRESHMENTS MUST HAVE PRIOR WRITTEN APPROVAL FROM THE DIVISION ADMINISTRATOR.

Refreshments Served at Public-Interest Meetings

When the serving of refreshments during a department-sponsored meeting or conference held for the benefit of the public is determined as necessary and provided that all of the refreshment conditions mentioned above are met, an expenditure of ITD funds can be authorized. A request written by the meeting or conference coordinator and justification of the expenditure must be approved by the Division Administrator prior to the meeting or conference. **Original** receipts for the out-of-pocket expense or to pay the vendor are required.

Per-Diem (Meal) Reimbursement Allowances

Per-diem reimbursement will not be made to an employee for meals provided by relatives or other parties unless the relative or other party is in the business of providing such services and advertises such to the general public.

To qualify for a per-diem reimbursement the employee must depart from or return to the official duty station by the following times:

- **Breakfast:** Employee must depart for travel at 7:00 am or before, or return from travel at 8:00 am or after.

- **Lunch:** Employee must depart for travel at 11:00 am or before, or return from travel at 2:00 pm or after.
- **Dinner:** Employee must depart for travel at 5:00 pm or before, or return from travel at 7:00 pm or after.

The maximum reimbursable allowances, including sales tax, meal gratuities, fees/tips given to porters, baggage carriers, bell hops, hotel maids, stewards/stewardesses on ships, and hotel servants in foreign countries are as follows:

	IN-STATE	OUT-OF-STATE*
Full Day	\$30.00	\$46.00
Breakfast Only	\$ 7.50	\$11.50
Breakfast and Lunch	\$18.00	\$27.60
Breakfast and Dinner	\$24.00	\$36.80
Lunch Only	\$ 10.50	\$16.10
Lunch and Dinner	\$27.00	\$41.40
Dinner Only	\$16.50	\$25.30

** The out-of-state meal reimbursement will use the \$46.00 per day as the base. Higher federal allowance will be used for those areas published in the IRS Publications, when appropriate see;*

http://www.gsa.gov/Portal/gsa/ep/contentView.do?noc=T&contentType=GSA_BASIC&contentId=17943

In-state per-diem allowances apply when the employee is traveling outside of their official duty station area and/or through an adjoining state while on route to an in-state destination. Out-of-state travel that is within sixty (60) miles of the State of Idaho border is classified as an in-state trip.

Same-Day Trip Reimbursement

When an employee will be absent from their official duty station District on official business for less than twenty four (24) hours (no overnight stay), same-day trip reimbursement will be made. The same-day trip reimbursement is equal to a maximum – for breakfast - twenty-five percent (25%) of the total per-diem rate (\$7.50), for lunch - thirty-five percent (35%) of the total per-diem rate (\$10.50), and for dinner - fifty-five percent (55%) of the total per-diem (\$16.50). The departure and/or the return time dictate the meals that qualify for reimbursement.

Per IRS, one-day per-diem reimbursement is taxable to the employee. The employee will receive a warrant in the amount of their reimbursement request. The expenditure object codes will process against the employee's payroll records and applicable FICA, retirement, state, and federal taxes will be deducted from the gross income on the employee's next paycheck.

The taxable expenditure object codes are as follows:

- 535301 In-State Same-Day Subsistence

- 535601 Out-of-State Same-Day Subsistence
- 535701 Out-of-Country Same-Day Subsistence

If meals are furnished as part of a conference registration fee, the employee shall only qualify and be taxed for the same-day meal reimbursement of any other meals not provided during that day.

Governor-Proclaimed Emergencies

While working on a Governor-proclaimed emergency, which requires being away from home, the employee is entitled to be reimbursed for meals in accordance with the “Per-Diem (Meal) Reimbursement Allowances.”

Department-Sponsored Meetings

Provided the “Meals Qualification” is met, the department may choose to reimburse the employees individually for the cost of their meals, or have the department pay for the meals on a group basis for a department-sponsored meeting. Permission for the meeting and the meal expense must first be obtained from the Division Administrator. The host District Engineer or Section Supervisor will initiate the request for such action.

A list of attendees must be submitted and host District Engineer/Section Supervisor/Division Administrator or a designated subordinate must sign supporting invoices and/or receipts. (See the “State Sales Tax” paragraph regarding the payment of sales tax.

Special Occasions

Provided the “Meals Qualification” is met, requests for meal reimbursement in special situations not covered above may be submitted in writing to the appropriate Division Administrator and must be approved by the Director **prior** to the event.

State Sales Tax

Employees, who claim reimbursement for out-of-pocket expenses, pay any state sales tax and local option taxes that are due at the time. These taxes are considered a part of the total allowable limit and the employee will include these costs in the total cost claimed for reimbursement.

State sales tax and local option taxes **will not be paid** when the department makes payments directly to establishments for employee accommodations. This should be explained to the establishment management when arrangements are being made for the accommodations.

4.3.4 Lodging

Reimbursement for **reasonable** lodging costs is allowed for in-state and out-of-state travel on official department business. Employees should seek lodging where special business or government rates are offered.

If lodging costs can be **direct billed** to the department, the employee may choose this method.

State sales tax and local option taxes **will not be paid** when the department makes payments directly to establishments for employee accommodations. This should be

explained to the establishment management when arrangements are being made for the accommodations. All charges for additional expenses (telephone charges, room service, etc.) that are listed on the hotel lodging bill must be paid by the employee, prior to ITD receiving the direct bill for lodging. The employee may be eligible for reimbursement of these calls, but the expenses must be recorded separately on the employee's ITD-103.

The department will only reimburse lodging expenses for the employee. Additional lodging charges (double occupancy) for non-department employees or department employees who are not on department business are ineligible for reimbursement. An exception to the lodging expense regulation occurs when an employee is in transfer and moving status. (See the following Section 4.6 for specific details.)

Reimbursement for lodging while staying with a relative is allowable **only when** that relative provides and advertises such services to the public.

An **original** receipt attached to the voucher is required for reimbursement. Validation of lodging receipts is accomplished as follows:

- *Employee's name,
- *Motel or hotel name and address,
- *Room number and date(s) of occupancy,
- *Itemized listing of charges.

If the lodging receipt is not an original, a statement explaining why an original is not available must be submitted and signed by the employee, and the supervisor or higher authority.

If the name of the motel or hotel is known, but does not show on the receipt, the name of the motel or hotel shall be written on the receipt with an explanation that no other receipt was available.

If the place of lodging is a small-town operation that does not give a formal receipt, any form of receipt signed by the proprietor that lists the charges is acceptable.

Receipts validated on a posting machine are acceptable without signature or initials; other receipts must be signed or initialed by the cashier or company representative who accepted the money.

Personal credit card slips for lodging are acceptable when supported by a receipt or statement.

4.3.5 Incidental Expenses

Reimbursement may be claimed for the following allowable incidental expenses while conducting official department business. Personal expenses such as haircuts, valet services, and gratuities for maid services are excluded.

Taxi Fare

Taxi, limousine, buses and/or other public ground conveyances are reimbursable with an **original** receipt attached to the ITD-103.

Parking Fees

Airport parking fees for a State or personal vehicle is reimbursable with an **original** receipt attached to the ITD-103. Car storage is reimbursable when necessary to protect State or private property. Metered parking for a State or personal vehicle must be stated as "metered parking" on the ITD-103.

Telephone

Department business telephone charges are reimbursable when approved by the employee's supervisor. Employees who travel frequently on department business should be furnished with a telephone credit card or department issued cell phone. Telephone credit cards or cell phones may be obtained from Information Services from the Telephone Coordinator located at headquarters. Business telephone charges placed on personal cell phones will not be reimbursed by the department.

Personal telephone calls are reimbursable \$2.00 per day (over night stay is required for each day reimbursed), not to exceed a maximum of \$10.00 per week (seven consecutive days).

All charges for telephone calls that are listed on the hotel lodging bill must be paid by the employee, prior to ITD receiving the direct bill for lodging. The employee may be eligible for reimbursement of these calls, but the expenses must be recorded separately on the ITD-103.

State Vehicle Expenses

Emergency expenses that are incurred for State vehicles (gas, repairs, etc) while in travel status are reimbursable with an **original** receipt. *The receipt must include the license plate number and the license plate number must be entered in the space provided on the ITD-103.*

Laundry

An expense limit of \$10.00 will be reimbursed without a receipt in accordance with the following limitations:

- Up to \$5.00 for the first *seven* (7) days,
- Up to \$5.00 for each additional *five* (5) consecutive working days,
- Laundry claims for more than \$10.00 in any of the above periods require an **original** receipt.

Cleaning of Port of Entry uniform coats will be reimbursed once per calendar year. An **original** receipt is required for reimbursement.

Tool Allowances

Tool allowances are allowed for mechanics, mechanic assistants, welders, body and fender workers and machinists. These above-listed employees, who are required to furnish their own hand tools, will be reimbursed for lost, damaged, obsolete, or deficient tools up to a maximum of \$450.00 per calendar year (Maintenance Memorandum No. 2, Mechanic's Tool Allowance).

District Engineers and the headquarters Maintenance Supervisor or a delegate are responsible for establishing procedures within their respective jurisdictions that will comply with state code and provide a clear audit trail.

An ITD-103, Individual Expense Account, must be used to claim reimbursement. The ITD-103 must be accompanied by an **original** receipt(s) that shows the name of company, name of employee claiming reimbursement, description of item(s) purchased, date of purchase, and amount of purchase. Charge the tool allowances to the employee's assigned organization and shop overhead project number.

Department-Issued Employee Clothing

Employees are not to use gift cards, points, etc towards business related items. If used, the percentage of reimbursement is based on net after gift card or points are applied to purchase.

Reimbursement for special outdoor clothing shall be made through the ITD-103, Individual Expense Account. The reimbursement will be made on an eighty percent (80%) department and twenty percent (20%) employee cost sharing basis per calendar year. The District/Division Business Manager shall establish when and how the special outdoor clothing reimbursement is claimed. Paid **original** receipts showing the name of the company, description of the items, date of purchase, and purchase amount must accompany the claim. The maximum reimbursement to any individual employee shall not exceed **\$150** per year. (Please refer to Administrative Policy A-06-09, Department-Issued Employee Clothing.)

Diving Equipment

ITD employees, who use their personal equipment when doing underwater inspection of highway structures, may be reimbursed **\$100.00** per full diving day for rental of their equipment, or a prorated amount for partial day's use.

Traveler's Checks

When purchasing traveler's checks for \$200.00 or more, the fee charged may be reimbursed. This traveler's checks fee will only be reimbursed if the employee has received a travel advance and the amount of traveler's checks purchased does not exceed the amount of the advance. An **original** receipt is required.

Back Brace Belts

Certified employees may be reimbursed 50% of the cost of a back support belt, up to a maximum reimbursement of **\$50.00**. Anything above \$50.00 must be pre-approved by the employee's supervisor. An ITD-103, Individual Expense Account, must be used to claim reimbursement. The ITD-103 must be accompanied by an **original** receipt that shows: 1) the name of the retailer, 2) a description of the item, and 3) the amount of

purchase. Coding for the ITD-103 is the employee's assigned overhead project number and object code 7574915.

4.3.6 Registration Fees

Employees claiming reimbursement for registration fees that include meals must deduct the cost of the meals from the per-diem amount allowed. All meals provided without out-of-pocket cost to the employee are considered part of the registration fee.

Additional reimbursement when the employee chooses not to use the meals provided is NOT allowed. Only record the same-day per-diem allowance as applicable.

4.3.7 Training Fees and Tuition

Administrative Policy A-18-06, Employee Education and Training, and the Human Resource Development manual specify the criteria that must be met for an employee to obtain outside training at the department's expense.

- For Tuition and Registration Fees, use the appropriate project number and object code in the 507000 series (see the IFMS coding manual in Public Folders). An ITD-733, Nomination for Training, that is approved by the supervisor and appointing authority, must be attached to the ITD-103.
- For Travel Expense and Per-Diem, record the following Project Number, Rule and Task number. Enter the information on the ITD-103 under "Miscellaneous Expenditures."

A156040 B	GA.G137 (training taken)
A156040 B	GA.G136 (training given)

Section Supervisors and Managers are responsible for seeing that these procedures are properly followed.

When submitting completion documentation for college courses, correspondence training programs, and other "academic" courses, a copy of the official transcript showing a grade of "C" or above in a graded system or "pass" in a pass/fail system is required.

Attending College Courses

The department supports employees pursuing continuing education to meet employee developmental needs. The following outlines eligibility requirements (unless special circumstances require an exception):

- Current full-time classified employee of the department,
- Employed by the department for at least eighteen (18) months,
- Consistently achieving an overall performance rating of at least "Meets Expectations,"
- Taking courses that are related to current duty assignment,
- Prior written approval from the Section Manager/Supervisor, District Engineer, or Division Administrator before incurring any costs, and
- Funding availability.

Reimbursement Guidelines

When an employee successfully completes the work-related curriculum the department shall reimburse the following costs:

- Application and enrollment fees,
- Books, supplies, software, etc., as a required part of the course curriculum (with said items becoming the property of the department), and/or,
- Fees for class credits that are part of a work-related curriculum and have been successfully challenged and awarded without enrolling in the class itself.

Reimbursement of costs shall require submittal of proof of successful completion of class (passing grade, certificate of completion, etc.) and a receipt for costs incurred. Coursework costs may be paid prior to completion for extenuating circumstances and when approved by the Division Administrator and the department Controller. However, if the course is not completed with a "C" or above, the employee shall not be reimbursed.

4.3.8 Witness and Jury Duty Fees

An employee appearing as a witness for the State is not entitled to a witness fee, but is entitled to receive reimbursement of any out-of-pocket expenses for subsistence in accordance with Section 4.3.

Attachment B

Public Transportation Mobility Support Services
Application Cost Proposal

See Instructions for Submission of Application

Application Information

Full Name: _____

Street Address: _____ City/State/Zip: _____

Phone: _____ Email: _____

Organization Affiliation (if any):

Name: _____

Street Address: _____ City/State/Zip: _____

District(s) you are applying for:

All ____ District 1 ____ District 2 ____ District 3 ____ District 4 ____ District 5 ____ District 6 ____

Service to be performed	Estimated Hourly Rate	Total Cost of SOW
D1		
D2		
D3		
D4		
D5		
D6		
All 6 Districts		
Total Cost		\$

Print Name

Date

Signature

Attachment C: Billing Procedures

ITD-PT agrees to reimburse the **SUBRECIPIENT** for eligible expenses reported on the Budget and Invoice form submitted through email or postal mail in accordance with the following procedures:

General Instructions

1. All Requests for Reimbursement (RFR) must have either:
 - a. your approved invoice from your accounting system: this invoice must include: date, invoice number, funding agreement number, total project cost to date, and federal reimbursement amount requested (not to exceed the grant amount) and the match required for this RFR.
 - b. Or use the ITD standard invoice (Examples attached)
2. All project costs must be documented and comply with the executed Funding Agreement and must comply with
 - OMB Circular A-87 for State and Local Governments
 - OMB Circular A-122 for Non-Profit Organizations
3. The invoices must be signed by the signatory who signed the funding agreement or issue on your letter head who you are giving delegated authority to sign RFR.

Required Supporting Documentation

1. Invoices must be submitted for the same period as the reimbursement request.
2. Original invoices from the vendor and must show:
 - a. Invoice number
 - b. Date
 - c. Cost description:
 - i. If maintenance must have the vehicle vin or vehicle # service was for
 - ii. If operating and you are splitting among several Gen #'s you must write on the invoice how you broke out to charge on this invoice
 - d. Unit price, discount (if any), sales tax, freight and any other charges for the total invoicing for this period.
 - e. Proof that payment was made to the vendor, the can be a cancelled check or bank statement showing the check number and paid in full.

